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Trade and Development Board
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Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Thirty-first session
Geneva, 15–17 October 2014
Item 2 of the provisional agenda
Adoption of the agenda and organization of work

Provisional agenda and annotations

I. Provisional agenda

1. Election of officers
2. Adoption of the agenda and organization of work
3. Key foundations for high-quality reporting: Good practices of monitoring and enforcement, and compliance mechanisms
4. Other business
5. Provisional agenda for the thirty-second session
6. Adoption of the report

II. Annotations to the provisional agenda

Item 1
Election of officers

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting elect a Chair and a Vice-Chair-cum-Rapporteur.

Item 2
Adoption of the agenda and organization of work

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 15 October

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2014, be devoted to procedural matters (items 1 and 2) and the introduction of item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and detailed discussion of items 4 and 5. The secretariat will prepare a tentative schedule indicating the issues to be dealt with by the meeting. The tentative schedule will be available on the first day of the session.

Documentation

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Item 3
Key foundations for high-quality reporting: Good practices of monitoring and enforcement, and compliance mechanisms

3. In concluding its deliberations at its thirtieth session, the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting proposed, under the theme of key foundations for high-quality reporting, good practices of monitoring and enforcement, and compliance mechanisms as a main agenda item for consideration at its thirty-first session. Accordingly, the UNCTAD secretariat has prepared the documentation below with a view to facilitating the deliberations of the Intergovernmental Working Group of Experts on this topic.

Documentation

TD/B/C.II/ISAR/70	Key foundations for high-quality reporting: Good practices of monitoring and enforcement, and compliance mechanisms

Item 4
Other business

4. Under this agenda item, the Intergovernmental Working Group of Experts may wish to discuss several topics such as the review of follow-up work on the Accounting Development Tool conducted during the intersessional period, as well as other topics discussed at previous sessions. With a view to facilitating coordination and cooperation, the thirty-first session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may consider allocating time to other international and regional organizations that are engaged in promoting good corporate reporting for updates on their respective activities conducted during the intersessional period. The thirty-first session of the Intergovernmental Working Group of Experts will take place in parallel with the World Investment Forum 2014. In this regard, participants of the Intergovernmental Working Group of Experts session are invited to attend a high-level policy summit in the morning and the Sustainable Stock Exchanges event in the afternoon of 14 October.

Item 5
Provisional agenda for the thirty-second session

5. The provisional agenda for the thirty-second session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be discussed, taking into account the outcomes of deliberations of the thirty-first session of the Intergovernmental Working Group of Experts as well as those of previous sessions.

Item 6
Adoption of the report

6. The Intergovernmental Working Group of Experts may wish to adopt agreed conclusions, as it deems necessary. The Chair may wish to produce a Chair's summary. The final report will be prepared under the authority of the Chair after the conclusion of the session. It will be submitted to the seventh session of the Investment, Enterprise and Development Commission in 2015.